

Maine Revised Statutes

Title 36: TAXATION

Chapter 107: UNINCORPORATED AND UNORGANIZED PLACES

§1231. RETURNS TO STATE TAX ASSESSOR

On or before the first day of May in each year, every owner or person in charge or control of personal property that on the first day of April of that year is situated, whether permanently or temporarily, within the unorganized territory shall return to the State Tax Assessor on a form to be furnished by the State Tax Assessor a complete list of such property that would not be exempt from taxation if it were located in a municipality of this State and that is not otherwise subject to taxation under this Part. That property must be taxed at the rate established by the State Tax Assessor as provided in section 1602. [2007, c. 627, § 30 (AMD) .]

A person who knowingly makes a fraudulent return under this section commits a civil violation for which a fine of not less than \$100 nor more than \$500 for each violation must be adjudged. [2007, c. 627, § 30 (AMD) .]

SECTION HISTORY

1973, c. 625, §252 (AMD). 1975, c. 272, §44 (AMD). 1977, c. 696, §270 (AMD). 1979, c. 666, §27 (AMD). 2007, c. 627, §30 (AMD).

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